
HOUSE BILL No. 1617

DIGEST OF INTRODUCED BILL

Citations Affected: IC 4-22-2-37.1; IC 6-1.1.

Synopsis: Special property tax statements. Eliminates the authority for a county to use provisional property tax statements and substitutes a requirement that the county use special property tax statements if the county auditor fails to deliver the abstract to the county treasurer before March 16. Requires the use of special statements for property taxes payable in 2009 if the abstract is not delivered before June 1, 2009. Provides that the special statements are calculated based on revised assessments determined using cost adjustments provided by the department of local government finance. Repeals superseded provisions.

Effective: Upon passage; January 1, 2008 (retroactive); January 1, 2009 (retroactive); January 1, 2010.

Smith M

January 16, 2009, read first time and referred to Committee on Rules and Legislative Procedures.

C
o
p
y



Introduced

First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

HOUSE BILL No. 1617

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 4-22-2-37.1, AS AMENDED BY P.L.90-2008,
2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]: Sec. 37.1. (a) This section applies to a rulemaking
4 action resulting in any of the following rules:

5 (1) An order adopted by the commissioner of the Indiana
6 department of transportation under IC 9-20-1-3(d) or
7 IC 9-21-4-7(a) and designated by the commissioner as an
8 emergency rule.

9 (2) An action taken by the director of the department of natural
10 resources under IC 14-22-2-6(d) or IC 14-22-6-13.

11 (3) An emergency temporary standard adopted by the
12 occupational safety standards commission under
13 IC 22-8-1.1-16.1.

14 (4) An emergency rule adopted by the solid waste management
15 board under IC 13-22-2-3 and classifying a waste as hazardous.

16 (5) A rule, other than a rule described in subdivision (6), adopted
17 by the department of financial institutions under IC 24-4.5-6-107

2009

IN 1617—LS 6802/DI 52+



C
o
p
y

and declared necessary to meet an emergency.

(6) A rule required under IC 24-4.5-1-106 that is adopted by the department of financial institutions and declared necessary to meet an emergency under IC 24-4.5-6-107.

(7) A rule adopted by the Indiana utility regulatory commission to address an emergency under IC 8-1-2-113.

(8) An emergency rule adopted by the state lottery commission under IC 4-30-3-9.

(9) A rule adopted under IC 16-19-3-5 or IC 16-41-2-1 that the executive board of the state department of health declares is necessary to meet an emergency.

(10) An emergency rule adopted by the Indiana finance authority under IC 8-21-12.

(11) An emergency rule adopted by the insurance commissioner under IC 27-1-23-7.

(12) An emergency rule adopted by the Indiana horse racing commission under IC 4-31-3-9.

(13) An emergency rule adopted by the air pollution control board, the solid waste management board, or the water pollution control board under IC 13-15-4-10(4) or to comply with a deadline required by or other date provided by federal law, provided:

(A) the variance procedures are included in the rules; and

(B) permits or licenses granted during the period the emergency rule is in effect are reviewed after the emergency rule expires.

(14) An emergency rule adopted by the Indiana election commission under IC 3-6-4.1-14.

(15) An emergency rule adopted by the department of natural resources under IC 14-10-2-5.

(16) An emergency rule adopted by the Indiana gaming commission under IC 4-32.2-3-3(b), IC 4-33-4-2, IC 4-33-4-3, IC 4-33-4-14, or IC 4-35-4-2.

(17) An emergency rule adopted by the alcohol and tobacco commission under IC 7.1-3-17.5, IC 7.1-3-17.7, or IC 7.1-3-20-24.4.

(18) An emergency rule adopted by the department of financial institutions under IC 28-15-11.

(19) An emergency rule adopted by the office of the secretary of family and social services under IC 12-8-1-12.

(20) An emergency rule adopted by the office of the children's health insurance program under IC 12-17.6-2-11.

**C
O
P
Y**



(21) An emergency rule adopted by the office of Medicaid policy and planning under IC 12-15-41-15.

(22) An emergency rule adopted by the Indiana state board of animal health under IC 15-17-10-9.

(23) An emergency rule adopted by the board of directors of the Indiana education savings authority under IC 21-9-4-7.

(24) An emergency rule adopted by the Indiana board of tax review under IC 6-1.1-4-34 (repealed).

(25) An emergency rule adopted by the department of local government finance under IC 6-1.1-4-33 (repealed).

(26) An emergency rule adopted by the boiler and pressure vessel rules board under IC 22-13-2-8(c).

(27) An emergency rule adopted by the Indiana board of tax review under IC 6-1.1-4-37(l) (repealed) or an emergency rule adopted by the department of local government finance under IC 6-1.1-4-36(j) (repealed), **or IC 6-1.1-22.5-20 (repealed January 1, 2010), or IC 6-1.1-22.7-13.**

(28) An emergency rule adopted by the board of the Indiana economic development corporation under IC 5-28-5-8.

(29) A rule adopted by the department of financial institutions under IC 34-55-10-2.5.

(30) A rule adopted by the Indiana finance authority:

(A) under IC 8-15.5-7 approving user fees (as defined in IC 8-15.5-2-10) provided for in a public-private agreement under IC 8-15.5;

(B) under IC 8-15-2-17.2(a)(10):

(i) establishing enforcement procedures; and

(ii) making assessments for failure to pay required tolls;

(C) under IC 8-15-2-14(a)(3) authorizing the use of and establishing procedures for the implementation of the collection of user fees by electronic or other nonmanual means; or

(D) to make other changes to existing rules related to a toll road project to accommodate the provisions of a public-private agreement under IC 8-15.5.

(31) An emergency rule adopted by the board of the Indiana health informatics corporation under IC 5-31-5-8.

(b) The following do not apply to rules described in subsection (a):

(1) Sections 24 through 36 of this chapter.

(2) IC 13-14-9.

(c) After a rule described in subsection (a) has been adopted by the agency, the agency shall submit the rule to the publisher for the

C
o
p
y



assignment of a document control number. The agency shall submit the rule in the form required by section 20 of this chapter and with the documents required by section 21 of this chapter. The publisher shall determine the format of the rule and other documents to be submitted under this subsection.

(d) After the document control number has been assigned, the agency shall submit the rule to the publisher for filing. The agency shall submit the rule in the form required by section 20 of this chapter and with the documents required by section 21 of this chapter. The publisher shall determine the format of the rule and other documents to be submitted under this subsection.

(e) Subject to section 39 of this chapter, the publisher shall:

- (1) accept the rule for filing; and
- (2) electronically record the date and time that the rule is accepted.

(f) A rule described in subsection (a) takes effect on the latest of the following dates:

- (1) The effective date of the statute delegating authority to the agency to adopt the rule.
- (2) The date and time that the rule is accepted for filing under subsection (e).
- (3) The effective date stated by the adopting agency in the rule.
- (4) The date of compliance with every requirement established by law as a prerequisite to the adoption or effectiveness of the rule.

(g) Subject to subsection (h), IC 14-10-2-5, IC 14-22-2-6, IC 22-8-1.1-16.1, and IC 22-13-2-8(c), and except as provided in subsections (j), (k), and (l), a rule adopted under this section expires not later than ninety (90) days after the rule is accepted for filing under subsection (e). Except for a rule adopted under subsection (a)(13), (a)(24), (a)(25), or (a)(27), the rule may be extended by adopting another rule under this section, but only for one (1) extension period. The extension period for a rule adopted under subsection (a)(28) may not exceed the period for which the original rule was in effect. A rule adopted under subsection (a)(13) may be extended for two (2) extension periods. Subject to subsection (j), a rule adopted under subsection (a)(24), (a)(25), or (a)(27) may be extended for an unlimited number of extension periods. Except for a rule adopted under subsection (a)(13), for a rule adopted under this section to be effective after one (1) extension period, the rule must be adopted under:

- (1) sections 24 through 36 of this chapter; or
- (2) IC 13-14-9;

as applicable.

**c
o
p
y**



(h) A rule described in subsection (a)(8), (a)(12), or (a)(29) expires on the earlier of the following dates:

(1) The expiration date stated by the adopting agency in the rule.

(2) The date that the rule is amended or repealed by a later rule adopted under sections 24 through 36 of this chapter or this section.

(i) This section may not be used to readopt a rule under IC 4-22-2.5.

(j) A rule described in subsection (a)(24) or (a)(25) expires not later than January 1, 2006.

(k) A rule described in subsection (a)(28) expires on the expiration date stated by the board of the Indiana economic development corporation in the rule.

(l) A rule described in subsection (a)(30) expires on the expiration date stated by the Indiana finance authority in the rule.

(m) A rule described in subsection (a)(5) or (a)(6) expires on the date the department is next required to issue a rule under the statute authorizing or requiring the rule.

SECTION 2. IC 6-1.1-22-9.7, AS ADDED BY P.L.118-2008, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009 (RETROACTIVE)]: Sec. 9.7. (a) As used in this section, "current year" refers to the calendar year in which property taxes are first due and payable and are subject to payment under this section:

(1) by automatic deduction from a checking account; or

(2) under a monthly installment plan.

(b) As used in this section, "monthly installment plan" means a plan that:

(1) is adopted under this section;

(2) provides for the monthly payment of tax liability; and

(3) does not involve an automatic deduction from a checking account.

(c) As used in this section, "preceding year" refers to the calendar year that immediately precedes the current year.

(d) As used in this section, "tax liability" includes liability for special assessments and refers to liability for property taxes after the application of all allowed deductions and credits.

(e) After June 30, 2009, the county fiscal body (as defined in IC 36-1-2-6) may at any time adopt an ordinance to allow all county taxpayers to pay one (1) or more installments of property taxes by any combination of the following:

(1) Automatic monthly deductions from a checking account.

(2) Payments under a monthly installment plan.

C
o
p
y



- (f) An ordinance adopted under subsection (e):
- (1) may apply to more than one (1) calendar year; and
 - (2) must include at least the following:
 - (A) Identification of the property tax installment or installments for which payment:
 - (i) by automatic deduction from a checking account; or
 - (ii) under a monthly installment plan;
 is authorized.
 - (B) Provisions for notice to county taxpayers of the option to pay one (1) or more property tax installments:
 - (i) by automatic deduction from a checking account; or
 - (ii) under a monthly installment plan.
 - (C) Authority for the county treasurer to make available to county taxpayers a form to be completed by a taxpayer and submitted to the county treasurer to:
 - (i) direct the county treasurer to accept payment of the taxpayer's property taxes by automatic deduction from a checking account; and
 - (ii) authorize the institution that holds the taxpayer's checking account to deduct monthly the appropriate amount from the account and to pay that amount to the county treasurer.
 However, this clause applies only if the county fiscal body has adopted an ordinance under this section to allow taxpayers to pay property taxes by automatic deductions from a checking account.
 - (D) Authority for the county treasurer to accept payment of the taxpayer's property taxes under a monthly installment plan. However, this clause applies only if the county fiscal body has adopted an ordinance under this section to allow taxpayers to pay property taxes by monthly installment payments under a monthly installment plan.
- An ordinance adopted under subsection (e) may include a provision authorizing taxpayers to make monthly deductions or monthly installment payments in an amount determined by the taxpayer that is different from the amount otherwise determined by the county treasurer under subsection (h), (i), (j), or (k).
- (g) If an ordinance is adopted under subsection (e) to allow taxpayers to pay property taxes by automatic deductions from a checking account, the county treasurer shall provide to each county taxpayer that submits to the county treasurer the form referred to in subsection (f)(2)(C) a statement that includes at least the following:

C
O
P
Y



- 1 (1) The amount to be deducted monthly from the taxpayer's
- 2 checking account.
- 3 (2) Identification of the day each month, as chosen by the
- 4 taxpayer, when the deduction will be made.
- 5 (3) A calculation of the amount to be deducted.
- 6 (4) An explanation of the manner in which property taxes for the
- 7 current year will be reconciled under subsection (n) and notice
- 8 that any property tax payments for the current year made by the
- 9 taxpayer by means other than automatic deduction from the
- 10 taxpayer's checking account will be taken into account in the
- 11 reconciliation.
- 12 (5) An explanation of the penalties that apply if there are
- 13 insufficient funds in the taxpayer's checking account to cover one
- 14 (1) or more automatic deductions.
- 15 (h) This subsection applies only if the county treasurer determines
- 16 that at the time the calculation under subsection (g)(3) is made the
- 17 amount of tax liability for the current year has not been determined.
- 18 Subject to subsections (i) and (j), the county treasurer shall do the
- 19 following:
- 20 (1) Determine the following:
- 21 (A) For a parcel of real property, the most recently determined
- 22 amount of tax liability that applied to the parcel for the
- 23 preceding year.
- 24 (B) For a personal property return, the most recently
- 25 determined amount of tax liability that applied for the personal
- 26 property return for the same location for the preceding year.
- 27 (C) For distributable property, the most recently determined
- 28 amount of tax liability that applied with respect to the
- 29 statement filed by the taxpayer under IC 6-1.1-8-19 for the
- 30 preceding year.
- 31 (D) For a mobile home subject to IC 6-1.1-7, the most recently
- 32 determined amount of tax liability that applied to the mobile
- 33 home for the preceding year.
- 34 (2) Determine the amount of the monthly deduction from the
- 35 taxpayer's checking account or the amount due under a monthly
- 36 installment plan in the amount determined in the last STEP of the
- 37 following STEPS:
- 38 STEP ONE: Determine under subdivision (1) the amount of
- 39 tax liability that applied for the preceding year.
- 40 STEP TWO: Determine the quotient of:
- 41 (i) the number of property tax installments for the current
- 42 year identified in the ordinance under subsection (f)(2)(A);

C
O
P
Y



divided by

(ii) the total number of property tax installments for the current year.

STEP THREE: Multiply the STEP ONE result by the STEP TWO result.

STEP FOUR: Determine the quotient of:

(i) the STEP THREE result; divided by

(ii) the number of monthly deductions or, in the case of payments under a monthly installment plan, the number of monthly installments.

(i) The county treasurer may determine the monthly deduction or the amount of the monthly installment due under a monthly installment plan in an amount different from the amount determined under subsection (h) if the county treasurer determines that changes in circumstances have caused the amount determined under subsection (h) to differ substantially from the tax liability likely to be determined for the current year.

(j) This subsection applies only if before an ordinance is adopted under subsection (e) the county treasurer determines to use provisional property tax statements under IC 6-1.1-22.5 (**before its repeal**) or **special property tax statements under IC 6-1.1-22.7** for the current year. For purposes of determining the amount of the monthly deduction from the taxpayer's checking account or the amount of the taxpayer's monthly installment payment under a monthly installment plan, the county treasurer shall substitute for the tax liability that applied to the parcel for the preceding year under subsection (h) the tax liability to be indicated on the provisional statement or **special statement**.

(k) This subsection applies only if the county treasurer determines that at the time the calculation under subsection (g)(3) is made the amount of tax liability for the current year has been determined. The amount of the monthly deduction from the taxpayer's checking account or the amount of the taxpayer's monthly installment payment under a monthly installment plan is the amount of the tax liability for the current year payable in the installment or installments identified in the ordinance under subsection (f)(2)(A) divided by the number of monthly deductions.

(l) Tax liability paid under this section by automatic deduction from a checking account is not finally discharged and the person has not paid the tax until the taxpayer's checking account is charged for the payment.

(m) Penalties apply under IC 6-1.1-37-10 as specified in this section to taxes payable by automatic deduction from a checking account or by

C
o
p
y



1 monthly installment payments under a monthly installment plan under
2 this section.

3 (n) After the last monthly checking account deduction or last
4 monthly installment payment under a monthly installment plan under
5 this section for the current year has been made and after the amount of
6 tax liability for the current year has been determined, the county
7 treasurer shall issue a reconciling statement to the taxpayer. Each
8 reconciling statement must indicate at least the following:

9 (1) The sum of:

10 (A) the taxpayer's actual tax liability for the current year; plus

11 (B) any penalty that applies for the current year.

12 (2) The total amount paid for the current year by automatic
13 deductions, monthly installment payments under a monthly
14 installment plan, and by means other than automatic deductions
15 or monthly installment payments.

16 (3) If the amount under subdivision (1) exceeds the amount under
17 subdivision (2), the deficiency is payable by the taxpayer:

18 (A) as a final reconciliation of the tax liability; and

19 (B) not later than thirty (30) days after the date of the
20 reconciling statement.

21 (4) If the amount under subdivision (2) exceeds the amount under
22 subdivision (1), that the county treasurer will apply the excess as
23 a credit against the taxpayer's tax liability for the immediately
24 succeeding calendar year unless the taxpayer makes a claim for
25 refund of the excess under IC 6-1.1-26.

26 (o) The county auditor shall distribute tax collections under this
27 section to the appropriate taxing units at the semiannual settlements
28 under IC 6-1.1-27. However, this subsection does not prohibit a county
29 treasurer from making an advance to a political subdivision under
30 IC 5-13-6-3 of a portion of the taxes collected.

31 (p) IC 6-1.1-15:

32 (1) does not apply to a statement provided under subsection (g);
33 and

34 (2) applies to a reconciling statement issued under subsection (n).

35 (q) The following apply to a taxpayer that makes automatic monthly
36 deductions or monthly installments under this section:

37 (1) If a taxpayer makes automatic monthly deductions or monthly
38 installments of property taxes in the amount determined by the
39 county treasurer under subsection (h), (i), (j), or (k), the taxpayer's
40 property tax payments shall not be considered delinquent for
41 purposes of IC 6-1.1-37-10 and the taxpayer is not subject to
42 penalties under that section.

C
o
p
y



(2) If a taxpayer:

(A) makes automatic monthly deductions or monthly installments of property taxes in an amount that is less than the amount determined by the county treasurer under subsection (h), (i), (j), or (k); and

(B) the total amount of property taxes paid by the taxpayer under automatic monthly deductions, monthly installments, or any other method by the May or November due date is less than the amount determined by the county treasurer under subsection (h), (i), (j), or (k) that should have been paid by the taxpayer for the May or November due date;

the penalty provisions of IC 6-1.1-37-10 apply to the delinquent property taxes.

(r) IC 6-1.1-37-10 applies to any amounts due under a reconciling statement issued under subsection (n) that are not paid within thirty (30) days after the date of the reconciling statement, as required under subsection (n)(3).

(s) For purposes of IC 6-1.1-24-1(a)(1):

(1) property taxes to be paid by automatic deduction or by monthly installments under a monthly installment plan under this section before June of the current year are considered to be the taxpayer's spring installment of property taxes; and

(2) payment on a reconciling statement issued under subsection (n) is considered to be due before the due date of the first installment of property taxes payable in the year immediately following the current year.

SECTION 3. IC 6-1.1-22.7 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009 (RETROACTIVE)]:

Chapter 22.7. Special Property Tax Statements

Sec. 1. As used in this chapter, "department" refers to the department of local government finance.

Sec. 2. As used in this chapter, "property taxes" include special assessments.

Sec. 3. As used in this chapter, "special statement" refers to a special property tax statement required by section 5 of this chapter.

Sec. 4. As used in this chapter, "tax liability" includes liability for special assessments and refers to liability for property taxes after the application of all allowed deductions and credits.

Sec. 5. (a) With respect to property taxes payable under this article on assessments determined for the assessment date in a year

C
o
p
y



after 2008, the county treasurer shall use a special statement under this chapter if the county auditor fails to deliver the abstract for that assessment date to the county treasurer under IC 6-1.1-22-5 before March 16 of the year following the assessment date.

(b) The county treasurer shall give notice of the special statement, including disclosure of the method that is to be used in determining the tax liability to be indicated on the special statement, by publication one (1) time:

- (1) in the form prescribed by the department; and
- (2) in the manner described in IC 6-1.1-22-4(b).

(c) Immediately upon determining that special statements are required under subsection (a), the county treasurer shall give notice of the determination to the county fiscal body (as defined in IC 36-1-2-6).

Sec. 6. A special statement must:

- (1) be on a form approved by the state board of accounts;
- (2) indicate tax liability in an amount based on:
 - (A) the assessed value of the property determined by the county assessor under section 8(a)(1) of this chapter; and
 - (B) the property tax rate as determined by the department under section 10 of this chapter;
- (3) indicate that property taxes billed on the special statement are due and payable in the same manner as property taxes billed on a tax statement under IC 6-1.1-22-8.1;
- (4) include a statement in the following or a substantially similar form, as determined by the department:

"Under Indiana law, _____ County (insert county) is required to send special statements because the county did not complete the abstract of the property, assessments, taxes, deductions, and exemptions for taxes payable in _____ (insert year) in each taxing district before March 16, _____ (insert year). The statement is due to be paid in installments on _____ (insert date) and _____ (insert date). The statement is not a provisional statement, and is based on a revision of your property tax assessment based on factors determined by the department of local government finance. Contact your county assessor if you wish to appeal the revised assessed value.";

- (5) indicate that liability for:
 - (A) delinquent:
 - (i) taxes; and
 - (ii) special assessments;

**C
o
p
y**



1 (B) penalties; and
 2 (C) interest;
 3 is allowed to appear on the tax statement under
 4 IC 6-1.1-22-8.1 for the first installment of property taxes in
 5 the year in which the special statement is issued; and
 6 (6) include any other information the county treasurer
 7 requires.

8 Sec. 7. (a) The department shall immediately after March 15 of
 9 each year determine for each county if the county auditor has met
 10 the deadline for delivery of the abstract under section 5(a) of this
 11 chapter.

12 (b) If the county auditor has not met the deadline as described
 13 in subsection (a), the department shall:

14 (1) determine for the county an assessed value adjustment for
 15 each use type of real property established under rules of the
 16 department that is:

17 (A) based on the replacement cost for the use type most
 18 recently determined by Marshall & Swift or another
 19 nationally recognized authority on replacement cost
 20 methodology; and

21 (B) designed to adjust the assessed value of all buildings
 22 and land improvements subject to assessment under the
 23 use type to account for any change in replacement cost for
 24 the use type as compared to the replacement cost used in
 25 the determination of the most recently determined assessed
 26 value for the building or land improvement; and

27 (2) provide the assessed value adjustments determined under
 28 subdivision (1) to the county assessor.

29 Sec. 8. (a) Upon receipt of assessed value adjustments under
 30 section 7(b)(2) of this chapter, the county assessor shall:

31 (1) use the adjustments to determine for the assessment date
 32 in the immediately preceding calendar year revised assessed
 33 values for all parcels of real property in the county on which
 34 buildings and land improvements are located; and

35 (2) provide the revised assessed values determined under
 36 subdivision (1) to the county auditor.

37 (b) If revised assessed values are determined under subsection
 38 (a):

39 (1) the county assessor is not required to give the parcel
 40 owner notice of the revised assessed value; and

41 (2) IC 6-1.1-15-13 applies for an appeal of the revised assessed
 42 value.

C
o
p
y



Sec. 9. The county auditor shall:

(1) upon receipt of revised assessed values under section (8)(a)(2) of this chapter, place the revised assessed values on the tax duplicate for property taxes payable in the current year;

(2) provide to the department a statement of assessed value for each political subdivision in the county for the assessment date in the immediately preceding calendar year based on:

(A) the revised assessed values; and

(B) assessed values determined for all tangible property for which a revised assessed value has not been determined under this chapter; and

(3) upon receipt of the department's certification under section 10(2) of this chapter, apply the tax rates on the tax duplicate for property taxes payable in the current year.

Sec. 10. Upon receipt of the revised assessed values for political subdivisions in a county under section 9(2) of this chapter, the department shall:

(1) use the assessed values to complete the department's duties under IC 6-1.1-17-16 for the county; and

(2) certify its action under subdivision (1) to the county auditor.

Sec. 11. Except as otherwise provided in this chapter, property taxes billed on a special statement are treated for all purposes of this article in the same manner as property taxes that are not subject to this chapter.

Sec. 12. The appropriate township assessor, or the county assessor if there is no township assessor for the township, shall for an assessment date for which revised assessed values are determined under section 8(a)(1) of this chapter:

(1) identify real property for which a revised assessed value:

(A) has not been determined because a building or land improvement has been newly constructed; or

(B) does not reflect changes to a building or land improvement; and

(2) determine the assessed value for the assessment date under IC 6-1.1-9.

Sec. 13. The department may adopt emergency rules under IC 4-22-2-37.1 for the administration of this chapter.

SECTION 4. [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]

(a) The definitions in IC 6-1.1-1 apply throughout this SECTION.

(b) Except as provided in subsection (c), with respect to

**C
O
P
Y**



1 property taxes payable on assessments determined for the
2 assessment date in 2008, the county treasurer shall use a special
3 statement in the manner required under IC 6-1.1-22.7, as added by
4 this act, for property taxes payable on assessments determined for
5 assessment dates after 2008 except that the special statements are
6 required if the county auditor fails to deliver the abstract for the
7 assessment date in 2008 to the county treasurer under
8 IC 6-1.1-22-5 before June 1, 2009.

9 (c) Subsection (b) does not apply for property taxes payable on
10 assessments determined for the assessment date in 2008 if the
11 county treasurer determines before June 1, 2009, to use provisional
12 statements under IC 6-1.1-22.5 (repealed January 1, 2010, by this
13 act) for those property taxes.

14 (d) This SECTION expires January 1, 2011.

15 SECTION 5. IC 6-1.1-22.5 IS REPEALED [EFFECTIVE
16 JANUARY 1, 2010].

17 SECTION 6. An emergency is declared for this act.

C
o
p
y

